



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF MAUSTON MUNICIPAL WATER UTILITY

Principal Office: 303 MANSION STREET  
MAUSTON, WI 53948

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CITY OF MAUSTON MUNICIPAL WATER UTILITY

**Utility Address:** 303 MANSION STREET  
MAUSTON, WI 53948

**When was utility organized?** 1/1/1897

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** RENEE HAZELTON

**Title:** DEPUTY CLERK

**Office Address:**

303 MANSION STREET  
MAUSTON, WI 53948

**Telephone:** (608) 847 - 6676

**Fax Number:** (608) 847 - 5023

**E-mail Address:** mausgov@mwt.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JOHN E VIG

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES LLC

117 W COURT ST  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:** jackv@frontiernet.net

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** RICHARD NOE

**Title:** CHAIRMAN

**Office Address:**

303 MANSION STREET  
MAUSTON, WI 53948

**Telephone:** (608) 847 - 6676

**Fax Number:** (608) 847 - 5023

**E-mail Address:** mausgov@mwt.net

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHN E VIG**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES LLC

117 W COURT ST

P.O. BOX 271

VIROQUA, WI 54665

**Telephone:** (605) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net**Date of most recent audit report:** 1/29/2004**Period covered by most recent audit:** 2003

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**Names and titles of utility management including manager or superintendent:**

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**Name:** LANNY GLEASON**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

303 MANSION STREET

MAUSTON, WI 53948

**Telephone:** (608) 847 - 6676**Fax Number:** (608) 847 - 5023**E-mail Address:** mausgov@mwt.net

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**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

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**Names of members of utility commission/committee:**

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MR FLOYD BABCOCK

MRS BARBARA HOILLEN

MR JAMES KOCA

MR RICHARD NOE, CHAIRMAN

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** (    ) -

**Fax Number:** (    ) -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	690,085	682,042	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	295,165	359,959	<b>2</b>
Depreciation Expense (403)	93,683	133,135	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	22,529	25,375	<b>5</b>
<b>Total Operating Expenses</b>	<b>411,377</b>	<b>518,469</b>	
<b>Net Operating Income</b>	<b>278,708</b>	<b>163,573</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>278,708</b>	<b>163,573</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	17,119	16,083	<b>10</b>
Miscellaneous Nonoperating Income (421)	950	0	<b>11</b>
<b>Total Other Income</b>	<b>18,069</b>	<b>16,083</b>	
<b>Total Income</b>	<b>296,777</b>	<b>179,656</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	41,730	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>41,730</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>255,047</b>	<b>179,656</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	78,246	72,928	<b>14</b>
Amortization of Debt Discount and Expense (428)	5,752	4,138	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	18,818	4,717	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>102,816</b>	<b>81,783</b>	
<b>Net Income</b>	<b>152,231</b>	<b>97,873</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	990,811	892,938	<b>20</b>
Balance Transferred from Income (433)	152,231	97,873	<b>21</b>
Miscellaneous Credits to Surplus (434)	2,857,576	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,000,618</b>	<b>990,811</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	690,085		690,085	1
<b>Total (Acct. 400):</b>	<b>690,085</b>	<b>0</b>	<b>690,085</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	295,165		295,165	2
<b>Total (Acct. 401-402):</b>	<b>295,165</b>	<b>0</b>	<b>295,165</b>	
<b>Depreciation Expense (403):</b>				
Derived	93,683		93,683	3
<b>Total (Acct. 403):</b>	<b>93,683</b>	<b>0</b>	<b>93,683</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	22,529		22,529	5
<b>Total (Acct. 408):</b>	<b>22,529</b>	<b>0</b>	<b>22,529</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>278,708</b>	<b>0</b>	<b>278,708</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST AND DIVIDEND INCOME	17,119	0	17,119 11
<b>Total (Acct. 419):</b>	<b>17,119</b>	<b>0</b>	<b>17,119</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		950	950 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>950</b>	<b>950</b>
<b>TOTAL OTHER INCOME:</b>	<b>17,119</b>	<b>950</b>	<b>18,069</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		41,730	41,730 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>41,730</b>	<b>41,730</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>41,730</b>	<b>41,730</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	78,246		78,246 17
<b>Total (Acct. 427):</b>	<b>78,246</b>	<b>0</b>	<b>78,246</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	5,752		5,752 18
<b>Total (Acct. 428):</b>	<b>5,752</b>	<b>0</b>	<b>5,752</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	18,818		18,818 20
<b>Total (Acct. 430):</b>	<b>18,818</b>	<b>0</b>	<b>18,818</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>102,816</b>	<b>0</b>	<b>102,816</b>
<b>NET INCOME:</b>	<b>193,011</b>	<b>(40,780)</b>	<b>152,231</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	990,811	0	990,811 23
<b>Total (Acct. 216):</b>	<b>990,811</b>	<b>0</b>	<b>990,811</b>
Balance Transferred from Income (433):			
Derived	193,011	(40,780)	152,231 24
<b>Total (Acct. 433):</b>	<b>193,011</b>	<b>(40,780)</b>	<b>152,231</b>
Miscellaneous Credits to Surplus (434):			
CLOSED JANUARY 1, 2003 PER DOCKET 05-US-105 -CON	0	2,857,576	2,857,576 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>2,857,576</b>	<b>2,857,576</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,183,822</b>	<b>2,816,796</b>	<b>4,000,618</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	690,085	0	0	0	<b>690,085</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>690,085</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>690,085</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	107,588		<b>107,588</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>107,588</b>	<b>0</b>	<b>107,588</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,028,374	6,920,031	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	992,994	865,731	<b>2</b>
<b>Net Utility Plant</b>	<b>6,035,380</b>	<b>6,054,300</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	887,802	225,825	<b>7</b>
<b>Total Other Property and Investments</b>	<b>887,802</b>	<b>225,825</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	132,293	246,774	<b>8</b>
Temporary Cash Investments (132)	0	0	<b>9</b>
Notes Receivable (141)	530,000	0	<b>10</b>
Customer Accounts Receivable (142)	61,614	59,677	<b>11</b>
Other Accounts Receivable (143)	40	40	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	274,008	299,204	<b>14</b>
Materials and Supplies (150)	26,197	30,814	<b>15</b>
Prepayments (165)	4,747	3,300	<b>16</b>
Other Current and Accrued Assets (170)	8,590	11,522	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,037,489</b>	<b>651,331</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	47,894	37,747	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	62,658	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>110,552</b>	<b>37,747</b>	
<b>Total Assets and Other Debits</b>	<b>8,071,223</b>	<b>6,969,203</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,478,500	1,478,500	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	4,000,618	990,811	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,479,118</b>	<b>2,469,311</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,450,000	1,292,500	<b>24</b>
Advances from Municipality (223)	46,000	190,929	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,496,000</b>	<b>1,483,429</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	66,503	2,044	<b>28</b>
Payables to Municipality (233)	0	120,967	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	19,935	24,744	<b>31</b>
Interest Accrued (237)	6,192	6,040	<b>32</b>
Other Current and Accrued Liabilities (238)	3,475	5,092	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>96,105</b>	<b>158,887</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	2,857,576	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>8,071,223</b>	<b>6,969,203</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	6,920,031	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,169,848	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,858,526	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>7,028,374</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	593,766	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	399,228	0	0	0	13
<b>Total Accumulated Provision</b>	<b>992,994</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,035,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	865,731				<b>865,731</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	93,683				<b>93,683</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,220				<b>4,220</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>97,903</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97,903</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	12,370				<b>12,370</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Est. deprec on contrib plant 1/1/03	357,498				<b>357,498</b>	<b>18</b>
<b>Total debits</b>	<b>369,868</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>369,868</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>593,766</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>593,766</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	41,730				<b>41,730</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	357,498				<b>357,498</b>	<b>10</b>
<b>Total credits</b>	<b>399,228</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>399,228</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>399,228</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>399,228</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					<b>19</b>
If yes, what is the rate?						<b>20</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	26,197	30,814	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>26,197</b>	<b>30,814</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 MRB	1,220	428	0	1
1995 MRB	2,353	428	16,471	2
1996 G.O. DEBT	166	428	498	3
1996 MRB	263	428	2,369	4
2003 MRB	1,750	428	15,750	5
DEFERRED AMORTIZATION	1,601	427	12,806	6
Total			47,894	
Unamortized premium on debt (251)				
NONE				7
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,478,500	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>1,478,500</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
REVENUE BOND 1993	10/14/1993	12/01/2003	4.00%	0	<b>1</b>
REVENUE BOND 1995	12/01/1995	12/01/2009	5.00%	0	<b>2</b>
REVENUE BOND 1996	11/25/1996	12/01/2035	5.13%	0	<b>3</b>
REVENUE BOND 2003	06/02/2003	12/01/2013	3.00%	2,450,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>2,450,000</b>	



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
2003 GENERAL OBLIGATION DEBT	11/18/2003	12/01/2006	1.40%	46,000	<b>1</b>
DOWNTOWN PROJECT CONSTRUCTION	12/31/2002	12/31/2003	0.00%	0	<b>2</b>
1996 GENERAL OBLIGATION DEBT	11/01/1996	12/01/2006	5.00%	0	<b>3</b>
<b>Total for Account 223</b>				<b>46,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	24,744	1
<b>Accruals:</b>		
Charged water department expense	22,529	2
Charged electric department expense		3
Charged sewer department expense	1,663	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>24,192</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	20,000	6
Social Security taxes	8,230	7
PSC Remainder Assessment	771	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>29,001</b>	
<b>Balance end of year</b>	<b>19,935</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1993 MRB'S	138	831	969	0	1
1995 MRB'S	3,339	20,039	23,378	0	2
1996 MRB'S	2,339	13,959	16,298	0	3
2003 MRB'S		43,417	37,292	6,125	4
<b>Subtotal</b>	<b>5,816</b>	<b>78,246</b>	<b>77,937</b>	<b>6,125</b>	
<b>Advances from Municipality (223)</b>					
GENERAL OBLIGATION NOTES	224	2,461	2,685	0	5
GENERAL OBLIGATION	0	1,601	1,601	0	6
1999 BANS		14,067	14,067	0	7
2002 GENERAL OBLIGATION NOTES		622	622	0	8
2003 GENERAL OBLIGATION NOTES		67		67	9
<b>Subtotal</b>	<b>224</b>	<b>18,818</b>	<b>18,975</b>	<b>67</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>6,040</b>	<b>97,064</b>	<b>96,912</b>	<b>6,192</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
DEPRECIATION FUND	62,242	3
DEBT REDEMPTION FUND	100,109	4
RESERVE FUND	89,735	5
UNSPENT BOND PROCEEDS	635,716	6
<b>Total (Acct. 125):</b>	<b>887,802</b>	
<b>Notes Receivable (141):</b>		
ADVANCE TO TID #2	530,000	7
<b>Total (Acct. 141):</b>	<b>530,000</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	61,614	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>61,614</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
MISCELLANEOUS SERVICE REVENUES	40	14
<b>Total (Acct. 143):</b>	<b>40</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL - 2003 PUBLIC FIRE PROTECTION	212,152	15
DUE FROM GENERAL - TAX ROLL ITEMS	13,126	16
DUE FROM SEWER - 2003 METER ALLOCATION	10,869	17
DECEMBER COLLECTION OF UTILITY A/R	37,861	18
<b>Total (Acct. 145):</b>	<b>274,008</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	4,747	19
<b>Total (Acct. 165):</b>	<b>4,747</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
SEE FOOTNOTE	62,658	21
<b>Total (Acct. 183):</b>	<b>62,658</b>	
<b>Payables to Municipality (233):</b>		
NONE		22
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		23
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	4,116,151	0	0	0	<b>4,116,151</b>	<b>1</b>
Materials and Supplies	28,505	0	0	0	<b>28,505</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	729,748	0	0	0	<b>729,748</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>3,414,908</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,414,908</b>	
Net Operating Income	278,708	0	0	0	<b>278,708</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.16%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.16%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

NONE

**2. Leaseholder changes.**

NONE

**3. Extensions of service.**

NONE

**4. Estimated changes in revenues due to rate changes.**

NONE

**5. Obligations incurred or assumed, excluding commercial paper.**

THE UTILITY ISSUED \$2,500,000 OF MORTGAGE REVENUE BONDS ON JUNE 2, 2003, TAKING ADVANTAGE OF THE CURRENT LOW INTEREST RATES. THE PROCEEDS OF THE ISSUE WERE USED TO REFINANCE THE 1993, 1995, 1996, AND 2002 MRBS. ALSO PROVIDED IN THE BORROWING WERE ADDITIONAL FUNDS FOR NEW WATER UTILITY PROJECTS.

**6. Formal proceedings with the Public Service Commission.**

NONE

**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

#### General footnotes

INCLUDED IN NOTES RECEIVABLE (ACCT 141) IS A LONG-TERM RECEIVABLE FROM THE CITY'S TAX INCREMENT DISTRICT NUMBER 2 FOR THE TID'S COSTS THAT WILL BE PAID WITH FUTURE TAX INCREMENT REVENUES.

**Other Deferred Debits (Acct 183):** amortization requires PSC authorization. Provide date of authorization.

Costs accumulated in the preliminary investigation for work performed on Well #4 - awaiting capitalization determination. No amortization has been charged.

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### General footnotes

(Vig & Associates LLC Letterhead)

To the Mayor and Members of the Council  
of the City of Mauston  
Mauston, Wisconsin 53948

We have compiled the balance sheets of the City of Mauston Municipal Water Utility as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC  
March 31, 2004

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,857,576	0	0	0	0	<b>2,857,576</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
CLOSED JANUARY 1, 2003 PER DOCKET 05-US-105	2,857,576					<b>2,857,576</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	673,662	665,236	1
<b>Total Sales of Water</b>	<b>673,662</b>	<b>665,236</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,137	1,078	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	9,000	9,000	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,286	6,728	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>16,423</b>	<b>16,806</b>	
<b>Total Operating Revenues</b>	<b>690,085</b>	<b>682,042</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	10,544	7,105	8
Pumping Expenses (620-625)	29,788	33,655	9
Water Treatment Expenses (630-635)	32,480	29,947	10
Transmission and Distribution Expenses (640-655)	68,165	102,591	11
Customer Accounts Expenses (901-904)	36,216	46,509	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	117,972	140,152	14
<b>Total Operation and Maintenance Expenses</b>	<b>295,165</b>	<b>359,959</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	93,683	133,135	15
Amortization Expense (404-407)		0	16
Taxes (408)	22,529	25,375	17
<b>Total Other Operating Expenses</b>	<b>116,212</b>	<b>158,510</b>	
<b>Total Operating Expenses</b>	<b>411,377</b>	<b>518,469</b>	
<b>NET OPERATING INCOME</b>	<b>278,708</b>	<b>163,573</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	3	60	390	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>60</b>	<b>390</b>	
Metered Sales to General Customers (461)				
Residential	1,227	57,171	231,514	4
Commercial	209	72,504	147,491	5
Industrial	24	9,724	19,067	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,460</b>	<b>139,399</b>	<b>398,072</b>	
Private Fire Protection Service (462)	23		22,934	7
Public Fire Protection Service (463)	1		212,152	8
Other Sales to Public Authorities (464)	34	20,203	40,114	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,521</b>	<b>159,662</b>	<b>673,662</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	212,152	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>212,152</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,137	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,137</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER SITE	9,000	8
<b>Total Rents from Water Property (472)</b>	<b>9,000</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,986	10
<b>Other (specify):</b>		
METER INSTALLATION CHARGES AND RECONNECTIONS	1,300	11
<b>Total Other Water Revenues (474)</b>	<b>6,286</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	10,544	7,105	4
<b>Total Source of Supply Expenses</b>	<b>10,544</b>	<b>7,105</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	25,688	20,149	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	4,100	13,506	9
<b>Total Pumping Expenses</b>	<b>29,788</b>	<b>33,655</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	31,388	28,377	11
Operation Supplies and Expenses (632)	1,092	1,570	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>32,480</b>	<b>29,947</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	20,546	31,549	14
Operation Supplies and Expenses (641)	542	1,022	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	8,581	11,282	17
Maintenance of Services (652)	7,203	10,275	18
Maintenance of Meters (653)	24,064	40,756	19
Maintenance of Hydrants (654)	4,863	5,138	20
Maintenance of Other Plant (655)	2,366	2,569	21
<b>Total Transmission and Distribution Expenses</b>	<b>68,165</b>	<b>102,591</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	9,779	17,982	<b>22</b>
Accounting and Collecting Labor (902)	23,666	25,706	<b>23</b>
Supplies and Expenses (903)	2,771	2,821	<b>24</b>
Uncollectible Accounts (904)	0	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>36,216</b>	<b>46,509</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	15,649	30,663	<b>27</b>
Office Supplies and Expenses (921)	6,041	7,809	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	21,190	24,233	<b>30</b>
Property Insurance (924)	8,454	11,826	<b>31</b>
Injuries and Damages (925)	0	0	<b>32</b>
Employee Pensions and Benefits (926)	56,843	53,742	<b>33</b>
Regulatory Commission Expenses (928)	510	495	<b>34</b>
Miscellaneous General Expenses (930)	804	949	<b>35</b>
Transportation Expenses (933)	6,010	5,297	<b>36</b>
Maintenance of General Plant (935)	2,471	5,138	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>117,972</b>	<b>140,152</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>295,165</b>	<b>359,959</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		15,191	14,937	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,663	1,486	2
<b>Net property tax equivalent</b>		<b>13,528</b>	<b>13,451</b>	
Social Security		8,230	11,257	3
PSC Remainder Assessment		771	667	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>22,529</b>	<b>25,375</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.230000				3
County tax rate	mills		6.923720				4
Local tax rate	mills		9.518020				5
School tax rate	mills		14.055870				6
Voc. school tax rate	mills		2.709440				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>33.437050</b>				10
Less: state credit	mills		1.743540				11
<b>Net tax rate</b>	mills		<b>31.693510</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.518020</b>				14
<b>Combined School Tax Rate</b>	mills		<b>16.765310</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>26.283330</b>				17
<b>Total Tax Rate</b>	mills		<b>33.437050</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.786054</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.693510</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.912813</b>				21
Utility Plant, Jan. 1	\$	6,920,031	6,920,031				22
Materials & Supplies	\$	30,814	30,814				23
<b>Subtotal</b>	\$	<b>6,950,845</b>	<b>6,950,845</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>6,950,845</b>	<b>6,950,845</b>				26
Assessment Ratio	dec.		0.872041				27
<b>Assessed Value</b>	\$	<b>6,061,422</b>	<b>6,061,422</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.912813</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>151,007</b>	<b>151,007</b>				30
Tax Equivalent per 1994 PSC Report	\$	80,715					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	15,191					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>15,191</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	201,738		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>201,738</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	6,941		12
Structures and Improvements (321)	163,612		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	159,283		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>329,836</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,265		23
<b>Total Water Treatment Plant</b>	<b>7,265</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			201,738	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	201,738	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			6,941	12
Structures and Improvements (321)			163,612	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			159,283	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	329,836	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,265	23
<b>Total Water Treatment Plant</b>	0	0	7,265	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	60		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	851,311		26
Transmission and Distribution Mains (343)	4,182,782	98,275	27
Fire Mains (344)	0		28
Services (345)	601,926	6,928	29
Meters (346)	153,101	135	30
Hydrants (348)	373,824	14,425	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,163,004</b>	<b>119,763</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	255		33
Structures and Improvements (390)	16,809		34
Office Furniture and Equipment (391)	6,325		35
Computer Equipment (391.1)	13,681		36
Transportation Equipment (392)	36,188		37
Stores Equipment (393)	144,930		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>218,188</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,920,031</b>	<b>119,763</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,920,031</b>	<b>119,763</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			60	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			851,311	26
Transmission and Distribution Mains (343)	8,900	(2,541,930)	1,730,227	27
Fire Mains (344)			0	28
Services (345)	800	(244,979)	363,075	29
Meters (346)	420	0	152,816	30
Hydrants (348)	2,250	(70,667)	315,332	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>12,370</b>	<b>(2,857,576)</b>	<b>3,412,821</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			255	33
Structures and Improvements (390)			16,809	34
Office Furniture and Equipment (391)			6,325	35
Computer Equipment (391.1)			13,681	36
Transportation Equipment (392)			36,188	37
Stores Equipment (393)			144,930	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>218,188</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,370</b>	<b>(2,857,576)</b>	<b>4,169,848</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>12,370</b>	<b>(2,857,576)</b>	<b>4,169,848</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)		950	30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>950</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>950</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>950</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		2,541,930	2,541,930 27
Fire Mains (344)			0 28
Services (345)		244,979	244,979 29
Meters (346)			950 30
Hydrants (348)		70,667	70,667 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>2,857,576</b>	<b>2,858,526</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>2,857,576</b>	<b>2,858,526</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>2,857,576</b>	<b>2,858,526</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			14,417	<b>14,417</b>	1
February			14,020	<b>14,020</b>	2
March			14,852	<b>14,852</b>	3
April			16,094	<b>16,094</b>	4
May			15,745	<b>15,745</b>	5
June			15,685	<b>15,685</b>	6
July			16,647	<b>16,647</b>	7
August			17,946	<b>17,946</b>	8
September			15,165	<b>15,165</b>	9
October			16,629	<b>16,629</b>	10
November			13,572	<b>13,572</b>	11
December			14,241	<b>14,241</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>185,013</b>	<b>185,013</b>	
Less: Water sold				159,662	13
Volume pumped but not sold				<b>25,351</b>	14
Volume sold as a percent of volume pumped				<b>86%</b>	15
Volume used for water production, water quality and system maintenance				4,000	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				900	18
Total volume not sold but accounted for				<b>4,900</b>	19
Volume pumped but unaccounted for				<b>20,451</b>	20
Percent of water lost				<b>11%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,253	23
Date of maximum: 4/29/2003					24
Cause of maximum:					25
Flushing hydrants.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				261	26
Date of minimum: 6/23/2003					27
Total KWH used for pumping for the year				255,500	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1965	3	350	18	470,000	Yes	<b>1</b>
1985	4	350	18	470,000	Yes	<b>2</b>
1991	5	350	1	806,400	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	3	4	5	<b>1</b>
Location	BLANK	BLANK	BLANK	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	R	R	<b>4</b>
Pump Manufacturer	LAYNE NW	BRYAN JOHNSON	FAIRBANKS MORSE	<b>5</b>
Year Installed	1965	1983	1991	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	900	900	560	<b>8</b>
Pump Motor or Standby Engine Mfr	US ELECTRICAL	US ELECTRICAL	US ELECTRICAL	<b>9</b>
Year Installed	1965	1983	1991	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	100	100	50	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	HILLTOP	MILE BLUFF	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4
			5
Year constructed	2000	1978	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	158	190	10
			11
Total capacity in gallons (actual)	400,000	500,000	12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20
			21
Is a corrosion control chemical used (yes, no)?	Y	Y	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	75	0	0	0	75	1
M	D	2.000	0	0	0	0	0	2
M	D	4.000	2,042	0	0	0	2,042	3
P	D	4.000	0	0	0	0	0	4
A	D	6.000	12,196	0	0	0	12,196	5
M	D	6.000	45,939	185	890	0	45,234	6
P	D	6.000	5,323	120	0	0	5,443	7
M	D	8.000	10,548	160	0	0	10,708	8
P	D	8.000	3,212	765	0	0	3,977	9
P	D	10.000	18,916	0	0	0	18,916	10
M	D	12.000	13,757	0	0	0	13,757	11
P	D	12.000	30,202	0	0	0	30,202	12
<b>Total Within Municipality</b>			<b>142,210</b>	<b>1,230</b>	<b>890</b>	<b>0</b>	<b>142,550</b>	
<b>Total Utility</b>			<b>142,210</b>	<b>1,230</b>	<b>890</b>	<b>0</b>	<b>142,550</b>	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	948	8	8	0	948		1
P	1.000	1	0	0	0	1		2
M	1.000	401	0	0	0	401	75	3
M	1.500	29	0	0	0	29		4
P	2.000	1	0	0	0	1		5
M	2.000	73	0	0	0	73	17	6
M	3.000	1	0	0	0	1		7
M	4.000	11	0	0	0	11	1	8
P	4.000	2	0	0	0	2		9
M	6.000	4	0	0	0	4		10
M	8.000	11	0	0	0	11		11
M	10.000	4	0	0	0	4		12
<b>Total Utility</b>		<b>1,486</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>1,486</b>	<b>93</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,406	0	8	0	1,398	0	1
0.750	37	0	0	1	38	0	2
1.000	44	2	2	0	44	2	3
1.250	0	0	0	0	0	0	4
1.500	39	0	0	(5)	34	7	5
2.000	43	0	2	0	41	7	6
3.000	10	0	0	0	10	5	7
4.000	10	0	0	(2)	8	4	8
8.000	2	0	0	0	2	2	9
<b>Total:</b>	<b>1,591</b>	<b>2</b>	<b>12</b>	<b>(6)</b>	<b>1,575</b>	<b>27</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,212	127	7	9	0	43	1,398	1
0.750	13	14	7	3	0	1	38	2
1.000	2	31	4	5	0	2	44	3
1.250	0	0	0	0	0	0	0	4
1.500	0	20	4	1	0	9	34	5
2.000	0	21	3	9	0	8	41	6
3.000	0	3	0	5	0	2	10	7
4.000	0	2	0	3	0	3	8	8
8.000	0	0	0	2	0	0	2	9
<b>Total:</b>	<b>1,227</b>	<b>218</b>	<b>25</b>	<b>37</b>	<b>0</b>	<b>68</b>	<b>1,575</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	294	7	3		298	2
<b>Total Fire Hydrants</b>	<b>294</b>	<b>7</b>	<b>3</b>	<b>0</b>	<b>298</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	298
Number of distribution system valves end of year:	586
Number of distribution valves operated during year:	100

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Acct#901: Decrease is due to the city reevaluating the allocation of administration wages to utilities.

Acct#640: Decrease is due to the city reevaluating the allocation of administration wages to utilities.

Acct#653: Decrease is due to the city reevaluating the allocation of administration wages to utilities.

Acct#920: Decrease is due to the city reevaluating the allocation of administration wages to utilities.

Acct#622: Increase due to an increase in natural gas prices.

Acct#625: Decrease due to less repairs to the wells during 2003.

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### Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

Resolution 94-15

A resolution to adopt the revenue method of calculating the utility tax equivalent for the City of Mauston Water Utility.

Whereas, the City of Mauston has considered the current method of calculating the utility tax equivalent paid to the City by the City of Mauston Water Utility, and

Whereas, the City of Mauston has determined that it is in the best interest of both the City and the Water Utility to adopt the revenue method of calculating the utility tax equivalent.

Now, therefore be it resolved, by the Common Council of the City of Mauston, that the revenue method of calculating the utility tax equivalent is hereby adopted and is to be incorporated with the rate case submitted to the Public Service Commission in 1994.

Introduced and adopted the 20th day of October 1994, by the Common Council of the City of Mauston.

Approved:

David E. Pelton, Mayor

Attest:

Devin Willi, Administrator

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS TO ACCOUNTS 343, 345, 346, 348 TO RECLASS BEGINNING OF YEAR BALANCES OF PLANT CONTRIBUTED BY CUSTOMERS.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS TO ACCOUNTS 343, 345, 346, 348 TO RECLASS BEGINNING OF YEAR BALANCES OF PLANT CONTRIBUTED BY CUSTOMERS.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

WATER MAIN ADDITIONS WERE FINANCED BY UTILITY FUNDS.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

ADDITIONS WERE FINANCED BY UTILITY OPERATIONS.

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### Meters (Page W-19)

Explain all reported adjustments.

Adjustments to meters needed to correctly report number of utility-owned meters.

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### Hydrants and Distribution System Valves (Page W-20)

#### General footnotes

DUE TO STAFFING RESTRAINTS, THE CITY WAS NOT ABLE TO OPERATE 1/2 OF THEIR DISTRIBUTION VALVES IN 2003. THE UTILITY INTENDS TO COMPENSATE FOR THE DEFICIT IN 2004.

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